INTEGRATED CIRCUIT STRUCTURES INCLUDING EPITAXIAL SILICON LAYERS IN ACTIVE REGIONS AND METHODS OF FORMING SAME ABSTRACT

An integrated circuit structure can include an isolation structure that electrically isolates an active region of an integrated circuit substrate from adjacent active regions and an insulation layer that extends from the isolation structure to beneath the active region. An epitaxial silicon layer extends from the active region through the insulation layer to a substrate beneath the insulation layer.